



Substitute Senate Bill No. 377

Public Act No. 11-62

***AN ACT CONCERNING INTEREST OWED ON PROPERTY TAXES
BY MEMBERS OF THE ARMED FORCES CALLED TO ACTIVE
SERVICE.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011*) Notwithstanding the provisions of section 12-146 of the general statutes, a municipality may, upon approval by its legislative body or, in any town in which the legislative body is a town meeting, by the board of selectmen of such municipality, elect to not charge or collect interest for a period of one year on any property tax or any installment or part thereof that is payable by any resident of the state who (1) is a member of the armed forces of the United States or of any state or of any reserve component thereof, (2) has been called to active service in the armed forces of the United States, and (3) is serving outside the state on the final day that payment of such property tax or installment or part thereof is due.

Sec. 2. Section 12-146c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011*):

Notwithstanding the provisions of section 12-146, a municipality

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shall not charge or collect interest for a period of one year on any property tax or any installment or part thereof that is payable by any resident of the state who is a member of the armed forces of the United States or of any state or of any reserve component thereof who has been called to active service in the armed forces of the United States for military operations that are authorized by the President of the United States that entail military action [against] in Iraq or Afghanistan and who is serving [in the Middle East] outside the United States on the final day that payment of such property tax or installment or part thereof is due.

Approved July 1, 2011